

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re: EBRO FOODS, INC.) Chapter 11
)
Debtor and Debtor in Possession.) Judge Eugene Wedoff
)
) Case No. 09-10101
)
) Hearing: June 22, 2010 at 9:30 a.m.

NOTICE OF MOTION

To: See attached service list

PLEASE TAKE NOTICE that I will appear on June 22, 2010 at 9:30 a.m., before the Honorable Eugene R. Wedoff, or any other Judge sitting in his stead, in Courtroom 744, Dirksen Federal Building, 219 S. Dearborn St., Chicago, IL, and will then and there present the Second Application for Interim Compensation for Professional Services and for and Reimbursement of Expenses of Clifton Gunderson, LLP., accountants for the Debtor and Debtor in Possession, and request entry of orders in accordance with these applications. AT WHICH TIME AND PLACE YOU MAY APPEAR AND BE HEARD.

/s/ Forrest L. Ingram

One of Debtor's attorneys

Forrest L. Ingram, P.C.
Forrest L. Ingram #3129032
Philip Groben
Michael Ohlman
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Chicago, IL 60603
(312) 759-2838

CERTIFICATE OF SERVICE

I, Philip Groben, an attorney, certify that I caused a true and correct copy of the above and foregoing Notice and the document, to which it refers, on all parties entitled to service, by electronic filing through ECF, or by regular U.S. mail, as set forth on the attached service list, at or before 5 p.m. on May 21, 2010.

/s/Philip Groben

SERVICE LIST

Via ECF

U.S. Trustee
William T Neary
Office of the U.S. Trustee, Region 11
219 S Dearborn St, Room 873
Chicago, IL 60604

The Bank of America
c/o Robert D. Nachman
Dykema Gossett PLLC
10 S. Wacker Dr., Suite 2300
Chicago, IL 60606

Environmental Services, Inc.
c/o Erich S Buck
Adelman & Gettleman, Ltd.
53 W. Jackson Blvd.
Suite 1050
Chicago, IL 60604

Harvest Food Group, Inc.
c/o Mark Bulgarelli
Keaton & Associates P.C.
1278 W. Northwest Hwy., Suite 903
Palatine, IL 60067

Silgan Equipment Corp.
c/o Douglas Chalmers
Douglas M. Chalmers, P.C.
77 West Wacker Drive, Suite 4800
Chicago, IL 60601

Harvest Foods
c/o Michael J Keaton
Keaton & Associates PC
1278 W Northwest Highway Suite 903
Palatine, IL 60067

G&G Peppers
c/o Craig A Stokes
Stokes Law Office LLP
3330 Oakwell Court, Suite 225
San Antonio, TX 78218

Metropolitan Water Reclamation District of
Greater Chicago
c/o Barry A. Chatz
Arnstein & Lehr LLP
120 South Riverside Plaza
Suite 1200
Chicago, IL 60606

Gorica B. Djuraskovic
IRS Office of Chief Counsel
200 West Adams
Chicago, IL 60606

G and G Peppers, LLC
c/o Mary E. Gardner
Mary E. Gardner P.C.
P.O. Box 330
106 Thorobred Lane
Sleepy Hollow, IL 60118

Kelley Bean Co., Inc.
c/o Patrick F Ross
Ungaretti & Harris LLP
3500 Three First National Plaza
Chicago, IL 60602

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**SECOND APPLICATION FOR INTERIM COMPENSATION
FOR PROFESSIONAL SERVICES AND FOR REIMBURSEMENT OF EXPENSES OF
CLIFTON GUNDERSON, LLP**

CLIFTON GUNDERSON, LLP, ("Applicant") though its attorneys, duly appointed counsel for Debtor and Debtor in Possession Ebro Foods, Inc. (the "Debtor"), hereby makes its second application for interim compensation ("this Application") pursuant to Section 331 of the United States Bankruptcy Code and Rule 2016 and Local Rule 607 and requests that this Honorable Court enter an order allowing compensation for accounting services rendered and reimbursement of expenses incurred from December 30, 2009 through May 1, 2010. In support of this Application, Applicant states as follows:

1. On March 24, 2009, Debtors' entered its petition for relief under Chapter 11, Case No. 09-10101.
2. On September 16, 2009, Debtor entered into an engagement agreement with the Applicant to provide accounting services for the Debtor during its Chapter 11 case.
3. On October 1, 2009, the Court entered an order in this case allowing employment of Applicant as Debtors' accountant, retroactive to March 24, 2009. A copy of the order is attached hereto as Exhibit A.

4. On January 27, 2010 the Court entered an order granting the first interim application of Clifton Gunderson, LLP, for compensation and costs incurred from September 1, 2009 through December 31, 2009, for \$6,083.19.

5. One billing entry, dated December 30, 2009, for \$180.00 was not included in the Applicant's first application for interim compensation because the Applicant's billing cycle ends on the 28th of each month. The first application was for the time period beginning September 1, 2009 and ending December 31, 2009. Thus, the December 30, 2009 entry is included as the first billing entry on this Application.

6. Applicant has performed numerous accountancy services for Debtors thus far in this case. The times and chronology of the Applicant's services rendered in the above-entitled proceedings for the period from December 30, 2010 through May 1, 2010 are scheduled in detail to the tenth of an hour in Exhibit B, attached hereto. A copy of Exhibit B has been sent to the Debtors with a request for review of the details, and for objections, if any. The Debtors have not objected to any items listed, to any of the services rendered, nor to any of the fees requested.

7. Applicant's billing detail, arranged *chronologically*, is attached hereto in Exhibit B.

8. All services for which compensation is requested were in connection with these bankruptcy proceedings. All services performed after the commencement of the above-entitled proceedings were in connection with the performance of duties of the Debtor and Debtor in Possession as prescribed by the Bankruptcy Code or pursuant to orders of this Court.

9. Applicant requests the allowance of payment of compensation for accounting services and costs during the period December 30, 2009 through May 1, 2010 in the sum of \$9,071.41.

10. The services rendered by Applicant were directly related and necessary for the administration of the Chapter 11 case, including but not limited to preparation of federal and state income tax returns, and supporting schedules.

11. HOURS OF SERVICES SORTED BY ACCOUNTANTS AND ADMINISTRATIVE PERSONNEL-The accountants and other personal of the Applicant provided a total of approximately 42.77 hours of service, broken down by attorney, as indicated on Exhibit B, as follows:

a. Partner James Beien provided approximately 10 hours of service at \$300 per hour, focusing on reviewing all accounting work.

b. Staff Laurenne Arnold provided approximately 31.15 hours of service at \$170 per hour, focusing on State and Federal quarterly accounting and preparing tax returns for the Debtor.

c. Staff Rachel Clay provided approximately 0.17 hours of service at \$100 per hour, including administrative support.

d. Staff Donald Weckel provided approximately 0.4 hours of service at \$210 per hour, including assisting Laurenne Arnold with stock retiring issues.

e. Staff Karen Eichelberg provided approximately 0.75 hours of service at \$100 per hour, including assembling Debtor's tax returns and drafting an engagement letter.

f. Staff Pamela Salley provided approximately 0.3 hours of service at \$120 per hour, including scanning and reviewing Debtor's tax documents.

12. Applicant's customary fee includes actual compensation for time and services, fixed overhead, salaries, and non-allocatable costs.

13. Applicant has also incurred expenses in providing services to Debtors. Such expenses are limited to necessary accounting software fees and driving costs, as set forth in **Exhibit C**, attached hereto. A copy of Exhibit C has been sent to the Debtors with a request for review of the details, and for objections, if any. The Debtors have not objected to any costs listed. For such costs, Applicant seeks reimbursement in the sum of **\$563.90**.

15. This Application and a Notice of Hearing on the Second Application has been sent to the Debtor, to the U.S. Trustee, and to parties entitled to notice. A Notice for Hearing on this application has likewise been sent to all other creditors and parties of interest, along with a summary of all services provided by Debtors' counsel to the Debtors. A certificate of service for the Notice has been filed with the Clerk of the Court.

16. This Court has jurisdiction over the subject matter pursuant to 28 U.S.C § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A).

WHEREFORE, Applicant respectfully requests that the Court conduct an appropriate hearing on Counsel's application and allow a reasonable fee to Applicant in the sum of **\$8,507.50** for services for the period September 1, 2009 through December 31, 2009, plus expenses of **\$563.90**; for a total amount of **\$9,071.40**. Applicant asks for such other relief as may be appropriate.

Respectfully submitted,

FORREST L. INGRAM, P.C.

/s/ Forrest L. Ingram
Attorney for Debtor

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